

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Contact Person: [REDACTED]

Telephone Number: [REDACTED]

In Reference to: [REDACTED]

Date: [REDACTED]

Employer Identification Number: [REDACTED]

Key District: [REDACTED]

Form: [REDACTED]

Tax Years: [REDACTED]

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exempt status under section 501(c)(4) of the Internal Revenue Code.

We make our ruling for the following reasons:

You have failed to establish that you are operated exclusively for the promotion of social welfare within the meaning of section 501(c)(4) of the Code. You are not exempt because you are not operated primarily for the purpose of bringing about civic betterments and social improvements. Instead, your activities primarily consist of direct or indirect participation or intervention in political campaigns on behalf of, or in opposition to, candidates for public office.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter with your key District Director for exempt organization matters, shown above, unless you request and your key District Director grants an extension of time to file the returns. You should file returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter. You should address

- 2 -

[REDACTED]

questions concerning the filing of returns to your key District Director.

Sincerely,

[REDACTED]  
[REDACTED]  
Director, Exempt Organizations  
Division

cc: [REDACTED]

cc: [REDACTED]

CP: E:EO: T: 3

CP: E:EO: R